

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005

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SENATE DRS15119-LR-97 (3/11)

Short Title: Registers of Deeds/Tax Certification.

(Public)

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Sponsors: Senator Weinstein.

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Referred to:

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A BILL TO BE ENTITLED

1 AN ACT PROVIDING THAT A BOARD OF COUNTY COMMISSIONERS MAY  
2 REQUIRE THE REGISTER OF DEEDS NOT TO ACCEPT DEEDS FOR  
3 REGISTRATION UNLESS THE COUNTY TAX COLLECTOR CERTIFIES  
4 THAT NO DELINQUENT TAXES ARE DUE ON THAT PROPERTY.  
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6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** G.S. 161-31 reads as rewritten:

8 "**§ 161-31. Tax certification.**

9 (a) Tax Certification. – The board of commissioners of a county may, by  
10 resolution, require the register of deeds not to accept any deed transferring real property  
11 for registration unless the county tax collector has certified that no delinquent ad  
12 valorem county taxes, ad valorem municipal taxes, or other taxes with which the  
13 collector is charged are a lien on the property described in the deed. The county  
14 commissioners may describe the form the certification must take in its resolution.

15 (a1) Exception to Tax Certification. – If a board of county commissioners adopts a  
16 resolution pursuant to subsection (a) of this section, notwithstanding the resolution, the  
17 register of deeds shall accept without certification a deed submitted for registration  
18 under the supervision of a closing attorney and containing this statement on the deed:  
19 "This instrument prepared by: \_\_\_\_\_, a licensed North Carolina attorney.  
20 Delinquent taxes, if any, to be paid by the closing attorney to the county tax collector  
21 upon disbursement of closing proceeds."

22 (b) ~~Applicability. — This section applies only to Alleghany, Anson, Beaufort,~~  
23 ~~Bertie, Cabarrus, Camden, Carteret, Cherokee, Chowan, Clay, Cleveland, Currituck,~~  
24 ~~Davidson, Duplin, Durham, Edgecombe, Forsyth, Gaston, Gates, Graham, Granville,~~  
25 ~~Halifax, Harnett, Haywood, Henderson, Hertford, Hyde, Iredell, Jackson, Lee, Lenoir,~~  
26 ~~Macon, Madison, Martin, Montgomery, Nash, Northampton, Pasquotank, Pender,~~

- 1 ~~Perquimans, Person, Pitt, Polk, Rockingham, Rowan, Rutherford, Stanly, Swain,~~  
2 ~~Transylvania, Vance, Warren, Washington, Wilson, and Yadkin Counties."~~  
3       **SECTION 2.** This act is effective when it becomes law.